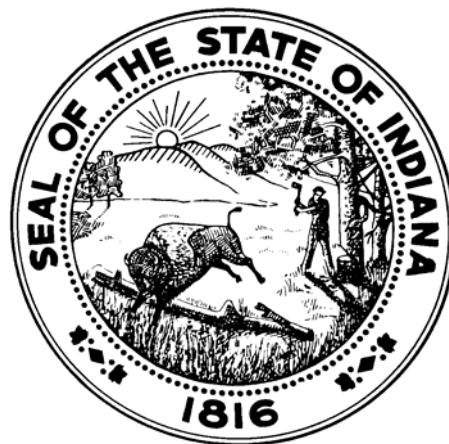


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

REVIEW REPORT  
OF

WABASH VALLEY CORRECTIONAL FACILITY  
DEPARTMENT OF CORRECTION  
STATE OF INDIANA

July 1, 2003 to June 30, 2005





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#### AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Department of Correction	Evelyn Ridley-Turner J. David Donahue	07-01-03 to 01-09-05 01-10-05 to 06-30-06
Superintendent	Craig A. Hanks	07-01-03 to 06-30-06



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Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF THE WABASH VALLEY CORRECTIONAL FACILITY

We have reviewed the receipts, disbursements, and assets of the Wabash Valley Correctional Facility for the period of July 1, 2003, to June 30, 2005. Wabash Valley Correctional Facility's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of the Wabash Valley Correctional Facility are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations.

STATE BOARD OF ACCOUNTS

October 13, 2003

WABASH VALLEY CORRECTIONAL FACILITY  
EXIT CONFERENCE

The contents of this report were discussed on October 13, 2005, with Richard Brown, Assistant Superintendent; Scott Fitch, Assistant Superintendent; and Sandra Robinson, Accounting Clerk. Our report disclosed no material items that warrant comment at this time.